



Note: A Licensee who is unable to maintain an operating establishment as stated in ARM 42.13.108, must request in writing the department's approval to close the establishment for a period greater than 90 days.

- Fill out your request online at revenue.mt.gov by registering on Taxpayer Access Point (TAP)
- Mail your request to the address listed below.

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Declaration and Affidavit:

This form needs to be signed by all individuals, members or partners. In the case of a corporate licensee, it may be signed by one shareholder or officer with authority to sign.

I/We declare under penalty of false swearing that the information provided on this form and its attachments are true, correct, and complete.

Signature

Date

Printed Name

Title

The Department may grant up to three extensions of nonuse status in increments not exceeding 90 days.

16-3-310, MCA, Any retail license issued pursuant to this code (including any retail license to sell beer and table wine for off-premises consumption) not actually used in a going establishment for 90 days shall automatically lapse. Upon determining the fact of nonuse for such period, the department shall cancel such license of record and no portion of the fee paid therefore shall be refundable. The provisions of this section shall not apply to the license of any licensee whose premises are operated on a seasonal basis in connection with a bona fide dude ranch, resort, park hotel, tourist facility, or like business, provided such licensee has secured written authority from the department to close and has licensed premises for a specified period of greater than 90 days' duration. Should the department determine that such lapse was reasonably beyond the control of the licensee, then the lapse provision shall not apply.

Any licensee requesting an extension of time for nonuse of a license in accordance with 16-3-310, MCA, must furnish written evidence of the reasons for failure to place the license in operations within the time prescribed.

ARM 42.13.107 allows the department to extend nonuse status for up to a year at 90-day increments upon a written request from the licensee. The license may be subject to lapse proceedings in the event the department does not receive a written request to extend the nonuse status. Please inform the department when the license is placed back in use.

ARM 42.13.108, For the purpose of this rule "week" refers to any consecutive seven-day period.

An establishment is an operating establishment if it meets the following criteria:

- (a) It is open at least 20 hours a week for any four weeks in a 90-day period;
- (b) Inventory of at least ten cases of alcoholic beverages is maintained on the premises each day that the establishment is open;
- (c) Alcoholic beverages are displayed for sale in the purchase or consumption area of the establishment each day that the establishment is open; and
- (d) The sale of alcoholic beverages is at least \$50 each week that the establishment is open.

Please Note:

Requests for extension of nonuse status based on voluntary closure due to adverse economic conditions or repeated requests based on a proposed sale of a license will not constitute sufficient grounds for extending nonuse status. An earnest money receipt signed by the proposed purchaser is needed for proof of a pending sale and is required for justification of nonuse status if the quota is full and the license has been inactive over one year. An application for transfer of ownership must be received within 30 days of receipt of proof of a pending sale to prevent lapse proceedings in accordance with ARM 42.13.108.

FORM NONUSE INSTRUCTIONS – NONUSE REQUEST:

These instructions will help you prepare your request. If you have questions about the nonuse request, please call us toll-free at (866) 859-2254; in Helena at 444-6900.

How to file your request. When filing your nonuse request, we encourage you to file electronically through Taxpayer Access Point (TAP). Electronic filing is simple, secure and convenient. To register for electronic filing, go to <https://tap.dor.mt.gov>. You will need your account id, account type (on-premises) and zip code. Once you are registered, you will be able to file and view your past requests.

If you choose not to file electronically, complete Form NonUse using blue or black ink. Print your Account Id and License Number in the blocks provided.

Where to file.

If you choose not to file electronically, mail your form to Montana Department of Revenue, Liquor Control Division, P O Box 1712, Helena, MT 59624-1712.

Specific Instructions

Line 1. Please provide your name as the entity or individual that owns the liquor license.

Line 2. Please provide your assumed business for the liquor license business.

Line 3. Please provide your Account ID.

Line 4. Please provide your Liquor License Number.

Line 5. If this is your initial request to place your license on nonuse status, please check the box and input the date you would like to place your license on nonuse status. If this is your 1st, 2nd, 3rd or Final Extension request, please check the appropriate box, input the date of your request and check the Original Start Date of Nonuse box as well as input the date nonuse was approved. If you would like your license removed from nonuse status, please check that box and input the date you would like your license removed from nonuse status.

Please be sure to sign and date your request if you are planning to mail your request.

Did you know that e-file is not just for electronically filing your taxes? You can also e-file your Nonuse Request. Please visit our website at *revenue.mt.gov* for information about electronic filing options.

